STATE OF NEW YORK

10851

IN ASSEMBLY

May 23, 2018

Introduced by M. of A. PAULIN -- read once and referred to the Committee on Real Property Taxation

AN ACT authorizing Young Israel of New Rochelle to file an application for retroactive real property tax exemption

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the city of New Rochelle, in the county of Westchester, is hereby authorized to accept from Young Israel of New Rochelle, a not-for-profit organization, an application for exemption from real property taxes pursuant to section 462 of the real property tax law for a portion of the 2017--2018 assessment roll, for the parcel located at 127 Bon Air Avenue in the city of New Rochelle. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll. If satisfied that Young Israel of New Rochelle would otherwise be entitled to such exemption if the organization had filed an application for such exemption on or before the appropriate taxable status date, the assessor of the city of New Rochelle, upon approval by the city council of the city of New Rochelle, may grant exemption from taxation with respect to a portion of the subject roll and make the appropriate correction to the subject roll. If the exemption is granted and such not-for-profit corporation shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, liens or interest remaining unpaid.

§ 2. This act shall take effect immediately.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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